



**STATE OF TENNESSEE
DEPARTMENT OF COMMERCE AND INSURANCE
FINANCIAL AFFAIRS SECTION / ANALYTICAL UNIT 0576
500 JAMES ROBERTSON PARKWAY
NASHVILLE, TENNESSEE 37243
(615) 741-1670**

TO: HEALTH MAINTENANCE ORGANIZATIONS TRANSACTING BUSINESS IN THE STATE OF TENNESSEE

RE: FILING STATEMENT OF PREMIUMS AND FEES FOR TAXATION

Following you will find the tax form for filing "Statement of Premiums and Fees for Taxation" for June 1, August 20, and December 1.

PLEASE NOTE: All such taxes shall not be considered as paid on or before each quarterly due date unless the tax return and payment are actually received in the department on or before the appropriate quarterly due date as prescribed by Tenn. Code Ann. § 56-32-224(b). A tax return with payment will be considered "timely filed" provided such premium tax return and payment bears a **United States Post Office Cancellation Mark** stamped on the envelope of no later than the appropriate quarterly due date. A company meter date or postage stamp **will not** be acceptable as competent evidence that the tax return was timely filed if the tax return is received in the department after the due date, unless it is cancelled over by the U.S. Postal Service. It is advised, if your company feels the tax return may be received in the department after the appropriate quarterly due date, that certified mail with a U.S. Postal Cancellation Stamp on the receipt be obtained, a certificate of mailing, or request that the U.S. Postal authorities cancel over the postage in your presence. Based upon past experience, the U.S. Post Office does not always cancel over company metered mail. **No grace period is allowed for late filing of the premium tax return.**

Premium tax returns and payments thereon must be mailed to a separate post office box number. Any materials which do not pertain to premium tax should be sent under separate cover. The address for **PREMIUM TAX RETURNS** is as follows:

TENNESSEE DEPARTMENT OF COMMERCE AND INSURANCE
Division of Insurance
P.O. Box 198983
Nashville, TN 37219-8983

HOWEVER, PLEASE NOTE: If the tax return is mailed via overnight courier, the following address should be used:

TENNESSEE DEPARTMENT OF COMMERCE AND INSURANCE
FINANCIAL AFFAIRS SECTION / ANALYTICAL UNIT 0576
ATTENTION: PREMIUM TAX SECTION
500 James Robertson Parkway, 4th Floor
Nashville, TN 37243

Any questions should be directed to the department's, Tax Audit Section, phone (615) 741-1670.



STATE OF TENNESSEE
THE DEPARTMENT OF COMMERCE AND INSURANCE
P.O. BOX 198983
Nashville, TN 37219-8983
(615) 741-1670

STATEMENT OF PREMIUMS AND FEES FOR TAXATION

HEALTH MAINTENANCE ORGANIZATIONS

FOR DEPARTMENT USE ONLY

121/971 _____

121/975 _____

Posted by _____

Company Name	Contact Person	Due Date: <input type="checkbox"/> June 1 <input type="checkbox"/> August 20 <input type="checkbox"/> December 1	Calendar Year
Address (No. & Street)	E-Mail Address		NAIC CO.CODE <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
City, State & Zip	Phone Number/ Fax Number	Date Admitted to TN	Domiciliary State

This Return Must Be Completed and Filed Even if There Were No Premiums Written

	Premiums	HMO Tax
1. Premium Tax (2% of all gross dollars collected from an enrollee or on an enrollee's behalf during the reporting quarter)	\$	\$
2. Premium Tax (2% of all TennCare dollars collected during the reporting quarter)	\$	\$
3. Total Tax (Sum of Lines 1 and 2)	\$	\$

Make remittance payable to: TENNESSEE DEPT. OF COMMERCE & INSURANCE

STATEMENT OF PREMIUMS AND FEES FOR TAXATION MUST OBTAIN ORIGINAL SIGNATURE AND NOTARY

STATE OF _____ COUNTY OF _____

I, _____, do hereby make oath that I am _____
(Officer's Name) (Official Title)

of the _____

and that the foregoing Statement of Premiums and Fees for Taxation is true to the best of my knowledge, information and belief.

Signature of Officer

Notary Public

Subscribed and Sworn before me _____

(SEAL)

My commission expires _____

Date

Date

TENNESSEE STATUTES APPLICABLE TO PREMIUM TAXES

Tax on Premiums _____	Tenn. Code Ann. § 56-32-224
Annual Statement Filing Fee _____	Tenn. Code Ann. § 56-32-219
Renewal of Certificate of Authority Fee _____	Tenn. Code Ann. § 56-32-219
Failure to File Tax Return Within Time Prescribed _____	Tenn. Code Ann. § 56-4-216